FY-2008 SERVICE PLAN
GENERAL INSTRUCTIONS FOR SECTION C

PURPOSE:

The purpose of Section C is to provide the Department of Education with information on the number of preschool children being provided special education services by school districts and the cost of Pre-School Special Education services in Vermont. This information is needed to provide the Legislature with information for setting the FY-2008 EEE appropriation level.

BUDGET ENTITIES:

Section C is to be completed by each budget entity within the supervisory union which is expected to incur special education costs for pre-school children for FY-2008. A budget entity can be a town school district, a union school district or a supervisory union. Depending on how pre-school costs are budgeted and paid for in the supervisory union, there may have various combinations of budget entities. On Section A, Part 1, enter the total from the bottom line of Section C on the line for each budget entity.

PRE-SCHOOL CHILDREN "ELIGIBLE" FOR SPECIAL EDUCATION:

In this whole section, the information requested relates to pre-school children who meet the eligibility requirements for special education. The information is to include children and their costs if they meet the eligibility standards regardless of whether they have been determined eligible and have an IEP or IFSP. This includes children from birth up to age 6. This does not include children if they are enrolled in kindergarten and receiving all their services through the kindergarten program. In the instructions, this set of children are referred to as "eligible" pre-school children.

The number of children reported should be **an unduplicated count for each supervisory union**. If services are provided by more than one budget entity within the supervisory union, you need to decide how to count the children to avoid duplication. If the supervisory union pays for the basic program staff, it probably makes sense to show the count of children on the supervisory union Section C even if the towns are paying for individual costs such as aides.

PRE-SCHOOL SPECIAL EDUCATION COST

The cost information included on this report should only reflect the cost of providing special education services to "eligible" students. It should not include the 100% of the cost of early education programs that are designed to serve other than students with disabilities. If the budget entity operates a combined early education program, then the costs reported as special education costs need to be calculated as a portion of the early education program based on children served by various program components.

INSTRUCTIONS FOR SECTION C, PART 1 - PRE-SCHOOL SPECIAL EDUCATION

This is to provide information on the number of pre-school students eligible for special education and the costs of educating these children. This will give the Department information for use during the next Legislative session.

Number 1 – Count of "Eligible" Children Served:

Enter the number of children expected to be served for school year 2006-2007 and estimated numbers for school year 2007-2008. Include children who meet or would meet the eligibility requirements for special education even if they are not on IEPs or IFSPs. Children are not to be included if they receive their services in a kindergarten setting even if under the age of six. There are two age categories for the children expected to be served based on their age at the end of the school year:

> Birth up to Age 3 and
> Age 3 Years up to Age 6.

Number 2 – Estimated FY-2008 Pre-School Special Education Cost:

Estimate costs for pre-school special education services for FY-2008 which includes July 1, 2007 through June 30, 2008 for children who meet the eligibility requirements for special education. Include all the cost for pre-school children who would be eligible for special education regardless of the funding source which would pay for the service. If the budget entity runs an early childhood program that provides services to children who are "eligible" as well as other children, then the cost shown as special education below need to be calculated based on the portion of the costs that are relate to providing special education for "eligible" children. For example, if an EEE teacher serves 10 students in a center-based program and it is expected that 6 will "eligible" students, then 60% of the salary and benefits for the position should be reported as special education cost.

Function Code/Object Code Categories

This section shows the costs of teachers, aides, and associated costs for the Pre-School program to serve children who meet the special education eligibility requirement. A worksheet is included with detailed instructions if assistance is needed to estimate costs by the function/object code breakdowns. A blank line is left if costs are incurred for other function codes. The total is to be entered on the "Total Cost of Pre-School Education" line.

The cost of eligible preschool students who meet the $50,000 threshold for extraordinary should be included in the estimated amount for FY-2008 on this sheet. You will also need to itemize the special education cost for FY-2008 for the extraordinary preschool children on Section B, Part 3(a). Children are only eligible for extraordinary reimbursement if: (1) their special education costs meet the $50,000 threshold; (2) their third birthday is before the end of the school year; and (3) they have on an IEP for the school year involved.

Costs to be covered by non-special education revenue or excluded cost

This section is used to subtract out any funds which you expect to cover by non-special education revenue or bill to a different budget entity. There are three categories provided:

Costs Billed to Other LEAs
Non-Special Education Federal Funds such as Evenstart and Title 1; and
Non-Special Education State funds such as Early Education Initiative.

The amount of the costs covered by non-special education funds is the total of the three categories above.

FY-2008 Special Education Cost of Pre-School Special Education for "Eligible" Children

This is computed as the amount entered as "Total Cost of Pre-School Education" <u>less</u> "Amount covered by Non-Special Education Funds". The bottom line should be the costs expected to be covered by Education Spending Grant funds, State EEE funds and Federal IDEA-B, Pre-School and Part C funds.